



NASA Financial Management Manual

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FMM 9330 REIMBURSABLE OBLIGATION AND COST REPORTING SYSTEM (ROCRS)

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FMM 9330 REIMBURSABLE OBLIGATION AND COST REPORTING SYSTEM (ROCRS)

9331-1 GENERAL

This section sets forth instructions for monthly reporting of reimbursable work or services performed by each NASA Center, as prescribed in FMM 9090 and 9110. The data will be provided to NASA management to aid in the planning, budgeting, and accounting for reimbursable activity. The system is designed to accomplish the following:

- a. Identify all resource authority, obligations, costs and paid billings for reimbursable work by RAN.
- b. Provide all levels of management with visibility necessary for decisions and accountability.
- c. Serve as a basis for reports to reimbursable customers.

9331-2 SYSTEMS COVERAGE

The data will be reported by Center and will reflect all program year activity in the current fiscal year. The data shall originate from the same accounting database used for FACS reporting. The amounts reported should be reconcilable to data reported in the monthly FACS submissions. Amounts reported will include Resource Authority Warrants (506), obligations, costs (direct and statistical), and paid billings. All reimbursable records reported by Centers reflecting current year balances will include the Unique or Facilities Project Number (UPN/FPN), Program Year (PY), Reimbursable Agreement Number (RAN), Subcode, Sub Center, and Fund Source.

9331-3 REQUIREMENTS

DATA ELEMENTS (DEFINITIONS):

- (1) **Accounting Center Number (AIN)** {other than online input}. Refer to FMM 9121-5.
- (2) **UPN**. Refer to FMM 9121-20.
- (3) **FPN**. Refer to FMM 9121-30.
- (4) **Program Year (PY)**. Refer to FMM 9121-53.
- (5) **Reimbursable Agreement Number (RAN)**. Refer to FMM 9110.



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- (6) **Subcode.** Use D for direct funds received from Headquarters; R for a subauthorization received; and I for a subauthorization issued (only amount on record is for 506A-R).
- (7) **Sub Center.** An Accounting Center Number used when the subcode is R or I. When the subcode is R, the issuing Center's AIN is used. When the subcode is I, the recipient Center's AIN is used.
- (8) **Fund Source (FS).** Refer to FMM 9121-56.
- (9) **Resources Authority Warrants (506), Obligations, and Cost (in thousands).** Refer to FMM 9021-4.
- (10) **Statistical Cost (in Thousands)** (See FMM 9091-5b).
 - (a) **Contract Administration.** Refer to FMM 9091-5b.
 - (b) **Headquarters Overhead.** Refer to FMM 9091-5b.
 - (c) **Center Overhead.** Refer to FMM 9091-5b.
 - (d) **Depreciation.** Refer to FMM 9091-5b.
- (11) **Paid Billings (in Thousands).** All billings (excluding contract administration, headquarters overhead, depreciation and user charge) paid to the Center by the Headquarters Financial Management Division, Code BF; or non-Headquarters and deposit account customers (excluding amounts still held in account 80X6559, Advances, Center Negotiated Agreements, where no costs have been incurred.)

9331-4 SUBMISSION

a. DUE DATES.

Reimbursable data will be submitted monthly, no later than the eighth working day of the month following the month being reported. For Centers submitting other than online input, the data must be received by the seventh workday. The due date for the September 30 reporting will coincide with FACS.

b. METHOD OF TRANSMISSION.

Current year transaction records transmitted online electronically will be in accordance with the instructions contained in the ROCRS User's Guide for Centers. Tape submissions will be addressed to NASA Headquarters, Code BFB, Washington, D.C. 20546. Records transmitted by means other than online input, such as magnetic tape, tape-to-tape, and host-to-host input, will require application of special edits at the Center level. Written approval of alternative techniques must be obtained from NASA Headquarters, Code BFB.